

## Message Text

UNCLASSIFIED

PAGE 01 STATE 067780  
ORIGIN L-03

INFO OCT-01 IO-13 ISO-00 FBOE-00 CPR-01 /018 R

DRAFTED BY L/M:HFSHAMWELL:MFM  
APPROVED BY L/M:KEMALMBORG  
A/FBO - MR. PRUITT  
IO/EX - MR. MENTER

-----262124Z 129122 /61

R 261919Z MAR 77  
FM SECSTATE WASHDC  
TO USMISSION GENEVA  
INFO USMISSION USUN NEW YORK

UNCLAS STATE 067780

E.O. 11652: N/A

TAGS: FDIP, AFSP

SUBJECT: TAXATION OF WATER IN PRIVATE LEASING

REF: GENEVA 1078

1. REFTEL REQUESTED DEPT. ADVISE ON MISSION'S LIABILITY (UNDER INTERNATIONAL LAW) TO PAY "TAX FOR WATER PURIFICATION," A CHARGE WHICH RUNS TO A PRIVATE LESSEE UNDER SWISS LAW, BUT IS BASED UPON THE VALUE OF THE DWELLING AT TIME OF CONSTRUCTION. DEPT.'S UNDERSTANDING IS THAT CERTAIN LEASES FOR MISSION PROPERTY CONTAIN CLAUSE REQUIRING LESSEE TO PAY TAX. IS THIS A MANDATORY OBLIGATION ON PART OF LESSEE VIS-A-VIS LESSOR, OR IS IT SIMPLY A DISCLAIMER OF LIABILITY BY LESSOR?

2. ASIDE FROM QUESTION OF CONTRACTUAL OBLIGATION BETWEEN LESSOR AND LESSEE, SHOULD ONE EXIST, DEPT. VIEWS TAX IN QUESTION AS ONE WHICH FALLS WITHIN SCOPE OF ARTICLE UNCLASSIFIED

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23 OF VIENNA CONVENTION ON DIPLOMATIC RELATIONS, WHICH EXEMPTS THE SENDING STATE AND HEAD OF THE MISSION "FROM ALL NATIONAL, REGIONAL OR MUNICIPAL DUES AND TAXES IN RESPECT OF THE PREMISES OF THE MISSION, WHETHER OWNED OR LEASED, OTHER THAN SUCH AS REPRESENT PAYMENT FOR SPECIFIC SERVICES RENDERED." IN DEPT.'S VIEW THERE IS NO JUSTIFICATION FOR CHARACTERIZING THE WATER CHARGE AS ONE FOR SERVICE

RENDERED IF IN FACT IT IS COMPUTED ON BASIS OF THE  
PROPERTY'S VALUE.

3. IN VIEW OF ABOVE, MISSION SHOULD SEEK CANCELLATION OF  
TAX BY APPROPRIATE AUTHORITIES IF MISSION AS LESSEE IS  
LEGALLY LIABLE. IF TAX IS ACTUALLY LEGAL RESPONSIBILITY  
OF LESSOR (AS IS THE CASE OF MOST REAL ESTATE TAXES BASED  
UPON PROPERTY VALUE) AND LESSEE HAS AGREED IN LEASE TO  
PAYMENT THEREOF, THERE APPEARS TO BE NO GROUND FOR SEEKING  
GOVERNMENT RELIEF.  
CHRISTOPHER

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** WATER, TAXES, LEASES, BUILDINGS & GROUNDS, CONTRACTS, NEGOTIATIONS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 26-Mar-1977 12:00:00 am  
**Decaption Date:** 01-Jan-1960 12:00:00 am  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01-Jan-1960 12:00:00 am  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1977STATE067780  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** HFHAMWELL:MFM  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D770105-0175  
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**Litigation History:**  
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**Office:** ORIGIN L  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
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**Page Count:** 2  
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**Previous Handling Restrictions:** n/a  
**Reference:** 77 GENEVA 1078  
**Retention:** 0  
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**Review Content Flags:**  
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**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
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**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 2984408  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF WATER IN PRIVATE LEASING  
**TAGS:** PDIP, AFSP, SZ  
**To:** GENEVA  
**Type:** TE  
**vdkgvwkey:** odb://SAS/SAS.dbo.SAS\_Docs/daf839b1-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Margaret P. Grafeld  
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